

**IN THE INCOME TAX APPELLATE TRIBUNAL  
BANGALORE BENCH ' C '**

**BEFORE SHRI N. V. VASUDEVAN, VICE PRESIDENT AND  
SHRI JASON P BOAZ, ACCOUNTANT MEMBER**

I.T.A. No.569/Bang/2019  
(Assessment Year : 2006-07)

Income Tax Officer,  
Ward – 4(2)(2),  
Bangalore.

.... Appellant.

Vs.

Shri. K. G. Nagaraja,  
No.49, Matrukrupa,  
Near Om Sakthi Temple,  
Kaggadasapura, C. V. Raman Nagar Post,  
Bengaluru – 560 093.  
**PAN : ACJPN 4648 Q**

..... Respondent.

Appellant By : Dr. P. V. Pradeep Kumar, Addl. CIT (DR)(ITAT), Bengaluru  
Respondent By : None

Date of Hearing : 08.08.2019.

Date of Pronouncement : 21.08.2019.

**O R D E R**

***Per Jason P Boaz, A.M. :***

This appeal at the instance of the Revenue is directed against the order passed by the Commissioner of Income Tax (Appeals)-9, Bangalore dt.25.01.2019 for Assessment Year 2006-07.

2. The learned Departmental Representative for Revenue submitted that in this appeal, the tax effect pertaining to the amount disputed by

the Revenue is less than the monetary limit of Rs.50 lakhs fixed by the CBDT in Circular No.17/2019, dt.08.08.2019, which is issued in supersession of its Circular No.03/2018 dt.11.07.2018 and Amendment dt.20.08.2018, in relation to filing of appeals before the Income Tax Appellate Tribunal. Taking into consideration the above, and also the fact that the CBDT Circular under reference applies retrospectively even to pending appeals, we hold that the above listed appeal filed by the Revenue is not maintainable and liable to be dismissed *in limine*.

3. In the result, Revenue's appeal for Assessment Year 2006-07 is dismissed. Registry is directed to inform the parties accordingly.

Order pronounced in the open court on 21<sup>st</sup> August, 2019.

Sd/-  
**(N. V. VASUDEVAN)**  
Vice President

Sd/-  
**(JASON P BOAZ)**  
Accountant Member

Bangalore,  
Dt. 21.08.2019.

\*NS

Copy to :

1	Appellant	4	CIT(A)
2	Respondent	5	DR. ITAT, Bangalore
3	CIT	6	Guard File

Asst. Registrar  
Income Tax Appellate Tribunal  
Bangalore.